Our Ref: TSU – 47 Client's Ref.: FP2768PCT/US

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Toshio KIYOKAWA, et al.

Application No.:

TO BE ASSIGNED

Filing Date:

CONCURRENTLY

Title:

PHOSPHORUS-CONTAINING COATED MAGNESIUM OXIDE POWDER, METHOD FOR PRODUCING SAME, AND RESIN COMPOSITION CONTAINING SUCH POWDER

July 6, 2006

PRELIMINARY AMENDMENT

Hon. Commissioner of Patents P.O. Box 1450 Alexandria, VA 22312-1450

Sir:

This Preliminary Amendment is filed concurrently with the filing of the above-identified Application. Attached hereto, starting on a separate page, are Amendments to the Claims and Remarks.